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ANNUAL REPORT

PREPARED BY

THE OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDING JUNE 30, 1980

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OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

2501 LINCOLN BLVD.
OKLAHOMA CITY, OKLAHOMA 73194

JAMES E. WALKER, Chairman
JOHN L. GARRETT, Vice-Chairman
J. L. MERRILL, Sec'y-Member

December 23, 1980

To the Honorable George Nigh, Governor,
and to Members of the Oklahoma Legislature:

Dear Governor and Legislators:

Submitted herein is the Annual Report of the Oklahoma Tax Commission for the fiscal year that ended June 30, 1980.

Total collections from all sources under our administration reached an unprecedented record of $2,078,880,583.30, the fifth consecutive billion dollar year and an increase of $356,135,302.52 over 1979.

After refunds, city sales tax rebates and statutory reserves, a total of $1.693 billion was distributed as prescribed by law. Of that amount, $814.6 million was comprised of earmarked funds dedicated for specific uses while $878.9 million went to the General Revenue Fund for legislative appropriations.

Respectfully submitted,

James E. Walker

James E. Walker, Chairman

John L. Garrett

John L. Garrett, Vice-Chairman

J. L. Merrill

J. L. Merrill, Secretary-Member

REVIEW OF 1979-80 TAXES AND COLLECTIONS

INCOME TAX GROSS COLLECTIONS $587,193,987.97

REFUNDED 105,422,693.27

NET INCOME TAX REVENUE $481,771,294.70

INDIVIDUAL INCOME TAX NET $380,195,564.36

Two methods of computation are provided. If Federal Income Tax is not deducted, Method I rates must be used. If Federal Income Tax is deducted, Method II rates must be used. The tax liability is the lesser of the two computations, which is normally Method II.

METHOD I — No Federal Income Tax Deduction

Single: From 1/2 of 1% of the first $1,000 of taxable income and graduated up to 6% of income over $7,500.

Married: From 1/2 of 1% of the first $2,000 of taxable income and graduated up to 6% of income over $15,000.

METHOD II — Deducting Federal Income Tax

Single: From 1/2 of 1% of the first $1,000 of taxable income and graduated up to 17% of income over $49,000.

Married: From 1/2 of 1% of the first $2,000 of taxable income and graduated up to 17% of income over $94,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: $750 each.

CORPORATION INCOME TAX NET $101,575,730.34

Flat Rate: 4% of all Oklahoma Taxable Income.

GROSS PRODUCTION TAXES $437,305,805.52

SEVERANCE TAXES $404,823,755.27

Oil & Gas, 7% of gross value; Uranium, 5% of gross value; Mineral ores & asphalt, 3/4 of 1% of gross value.

GAS CONSERVATION EXCISE TAX $ 27,628,707.44

Effective 1/1/78: 7 cents per MCF, less 7% of gross value.

PETROLEUM EXCISE TAX $ 4,853,342.81

Oil & Gas Excise Tax: 0.085 of 1% of gross value.

SALES AND USE TAXES $315,868,936.16

STATE SALES TAX $295,037,646.58

2% of gross receipts from sales or rentals of tangible personal property: from sales of meals, advertising and public utilities; and on charges for rooms, passenger transportation, auto parking and admissions.

STATE USE TAX $ 20,831,289.58

2% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma. Effective July 1, 1980, cities may levy a use tax not to exceed the rate of the city sales tax.

MUNICIPAL SALES TAXES are not included above.

Collected by the Tax Commission for 408 cities and towns during the year were city sales tax receipts totaling $236,666,036.26. For all or part of the collection year, 278 municipalities had a 2% rate, 31 were at 3% and 99 levied 1%.

VEHICLE TAXES AND LICENSES $187,554,896.46

Aircraft License Fees	$ 461,941.49
Amateur Radio Operator License Plates	2,603.40
Auto and Farm Truck Licenses	71,322,829.80
Boat & Motor Excise Tax	1,194,474.81
Boat & Motor Licenses	3,471,590.87
Bus Mileage Tax	169,873.87
Commercial Vehicle Licenses	41,300,625.74
Drivers Licenses	7,646,128.81
Mobile Home Licenses	5,639,587.40
Motor Vehicle Excise Taxes	52,047,481.19
National Guard License Plates	325.05
Oversize Truck Permits	743,445.00
Overweight Truck Permits	1,287,615.00
Personalized License Plates	118,485.71
Vehicle Title Fees	2,147,888.32

MOTOR FUEL TAXES $131,517,657.06

GASOLINE TAX $108,838,603.84

6 1/2 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and also any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

FUELS EXCISE TAX $ 1,470,240.26

8/100 of 1 cent per gallon on gasoline, kerosene and naptha sold, withdrawn or used as stated above.

SPECIAL FUEL & DIESEL TAX $ 20,686,469.96

6 1/2 cents per gallon on diesel, L.P.G., etc., used to propel vehicles on the highway, and including any portion used in this state of such fuel imported in fuel tanks of vehicles used commercially.

SPECIAL FUEL IN LIEU TAX $ 522,343.00

$50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity.

CIGARETTE AND TOBACCO TAXES AND LICENSES $ 76,621,681.50

CIGARETTE TAXES $ 71,979,027.89

Cigarettes, 18 cents per pack of more than 10 but no more than 20.

CIGARETTE LICENSES $ 205,060.45

Vending Machine: $10 per year. Retail: $10 per year. Wholesale: $25 per year. Distributing Agent: $100 per year.

TOBACCO PRODUCTS TAX $ 4,437,193.16

Little Cigars (cigarette size): 18 cents per pack of 20.

Cigars weighing 3 lbs. per M or more and rated Class A or B on the Federal Code: 1 cent each.

Cigars weighing 3 lbs. per M or more and rated Class C or below on the Federal Code: 3 cents each.

Smoking Tobacco: 40% of factory list price. Chewing Tobacco: 30% of factory list price.

TOBACCO LICENSES $ 400.00

$5 annual fee required of all tobacco handlers who buy directly from manufacturer.

BEVERAGE TAXES AND LICENSES $ 37,872,840.70

ALCOHOLIC BEVERAGE TAX $20,033,037.65

Distilled spirits: $4 per gallon. Light Wines: 50 cents per gallon. Wine more than 14% alcohol: $1 per gallon. Sparkling Wine: $1.50 per gallon. Beer more than 3.2%: $10 per 31 gallon barrel.

BEVERAGE TAX $ 17,353,372.98

Beer 3.2% or less: $10 per 31 gallon barrel.

BEVERAGE LICENSES (3.2% Beer) $ 486,430.07

MFR: $500. WHOLESALE: $250. RETAIL: On-premise draught, $100; on-premise cans & bottles only, $50; off-premise cans & bottles only, $10.

ESTATE AND GIFT TAXES $ 28,617,824.31

ESTATE TAX $ 26,949,620.20

Estates passing to surviving spouse are exempt. Lineal heirs are taxed from 1% to 10% after exemption of $60,000. Collateral heirs are taxed from 2% to 15% of net estate.

GIFT TAX $ 1,668,204.11

Gifts between spouses are tax exempt. Gifts to other than spouse are taxed from 1% to 10% of market value. Exempt is first $3,000 gift to each donee in a calendar year.

FRANCHISE TAX $ 16,381,459.92

RATE: $1.25 for each $1,000 or fraction thereof used or invested in Oklahoma business enterprise. Maximum Levy: $20,000. Minimum Levy: $10.

RURAL ELECTRIC COOPERATIVES TAXES AND LICENSES $ 5,688,155.33

TAX: 2% of gross receipts from the sale of electric service.	$	5,685,491.24
LICENSE: $1 for each 100 customers or fraction of that number.	$	2,664.09

REALTY TRANSFER TAX $ 4,540,543.35

DOCUMENTARY STAMPS: 75 cents for each $500 or fraction thereof in excess of $100 of value of real estate transferred by proper conveyance instrument.

MISCELLANEOUS TAXES, FEES AND LICENSES $ 5,482,447.85

Copper Salvage Dealer License	$	3,795.00
Coin Device License		865,737.41
Fireworks License		28,185.00
Freight Car Tax		619,124.50
Industrial Judiciary Fund		4,717.50
Miscellaneous Receipts		3,472.31
Registered Agents' Fees		367,150.15
Used Pipeline Equipment License		6,165.00
Vehicle Inventory Stamps		15,299.84
Workers' Compensation		3,568,801.14

COMPARATIVE STATEMENT

Aircraft License Fees
Alcoholic Beverage Tax
Amateur Radio Operator License Plates
Auto & Farm Truck License
Beverage License
Beverage Tax
Boat & Motor Excise Tax
Boat & Motor License
Bus Mileage Tax
Cigarette License
Cigarette Tax
Coin Device License
Commercial Vehicle License
Conservation Excise Tax
Copper Salvage Dealer License
Diesel Fuel Excise Tax
Documentary Stamp Tax
Drivers License
Estate Tax
Fireworks License
Franchise Tax
Freight Car Tax
Gasoline Tax & Fuels Excise Tax
Gift Tax
Gross Production Tax
Income & Withholding Tax
Miscellaneous Receipts
Mobile Home License
Motor Vehicle Excise Tax
National Guard License Plates
Oversize Truck Permits
Overweight Truck Permits
Personalized Auto License Plates
Petroleum Excise Tax
Registered Agents' Fees

OF ALL TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1979-80	FISCAL YEAR 1978-79
$ 461,941.49	$ 331,303.61
20,033,037.65	20,641,800.27
2,603.40	2,419.44
71,322,829.80	75,795,524.16
486,430.07	407,152.02
17,353,372.98	16,820,885.27
1,194,474.81	926,341.96
3,471,590.87	1,770,235.90
169,873.87	136,325.28
205,060.45	202,733.54
71,979,027.89	50,943,776.56
865,737.41	610,731.20
41,300,625.74	36,214,838.82
27,628,707.44	36,031,001.50
3,795.00	4,065.00
20,348,226.94	7,145,867.02
4,540,543.35	4,533,270.72
7,646,128.81	6,702,713.55
26,949,620.20	25,996,023.58
28,185.00	22,810.00
16,381,459.92	13,351,141.05
619,124.50	489,082.17
110,308,844.10	119,655,208.44
1,668,204.11	1,178,884.83
404,823,755.27	244,796,192.03
587,193,987.97	498,263,613.41
3,472.31	18,919.24
5,639,587.40	3,040,846.98
52,047,481.19	45,765,094.98
325.05	757.75
743,445.00	668,155.00
1,287,615.00	1,044,115.00
118,485.71	128,390.28
4,853,342.81	2,963,379.80
367,150.15	331,286.41

COMPARATIVE STATEMENT

Rural Electric Co-op License	
Rural Electric Co-op Tax	
Sales Tax	$531,703,682.84
Less City Sales Tax	236,666,036.26
Special Fuel Use Tax	
Special Fuel In Lieu Fee	
Title Fees	
Tobacco Products License	
Tobacco Products Tax	
Unclassified Receipts	
Used Pipeline Equipment License	
Use Tax	
TOTAL TAX COLLECTIONS	
SPECIAL ACCOUNTS	
Health & Safety Fund	
Industrial Judiciary Fund	
Motor Vehicle Escrow Account	
Special Indemnity Fund	
Special Printing Account	
Surplus Sales	
Tax Security Fund	
Unclaimed Property	
Vehicle Inventory Stamps	
Workers' Compensation Fund	
TOTAL SPECIAL ACCOUNTS COLLECTIONS	
GRAND TOTAL COLLECTIONS(1)	
Cancelled Vouchers	
Amount on Hand July 1	
TOTAL TO ACCOUNT FOR	

(1) City Sales Tax not included.

OF ALL TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1979-80	FISCAL YEAR 1978-79
$ 2,664.09	$ 2,600.69
5,685,491.24	4,971,287.72
295,037,646.58	257,965,707.26
338,243.02	11,517,870.83
522,343.00	176,889.00
2,147,888.32	1,166,817.25
400.00	380.00
4,437,193.16	4,172,731.51
17,287.07	249,771.16
6,165.00	5,595.00
20,831,289.58	17,214,245.84
$1,831,074,704.72	$1,514,378,783.03
$ 312,270.92	$ 223,709.87
4,717.50	82,526.81
5,385,829.64	2,795,669.16
1,458,517.73	1,075,294.26
46,321.67	21,984.26
12,567.86	45,040.20
35,356.30	14,500.00
300,159.72	135,069.27
15,299.84	15,460.56
3,568,801.14	2,424,167.79
$ 11,139,842.32	$ 6,833,422.18
$1,842,214,547.04	$1,521,212,205.21
2,943,309.15	235,796.83
270,286,424.89	225,564,252.45
$2,115,444,281.08	$1,747,012,254.49

DISTRIBUTED TO:

Cities and Towns
Counties for County Government
Counties for Highways
Counties for Schools
Department of Corrections
Department of Public Safety
Department of Public Safety Pension Fund
General Revenue Fund
Higher Education Capital Improvement Fund
Income Tax Adjustment Fund
Interstate Oil Compact Fund
Motor Vehicle Drivers Education Fund
Motor Vehicle Registration Mailing Fund
Occupational Health & Safety Fund
Oil Conservation Fund
Oklahoma Aeronautics Commission Fund
Oklahoma Building Bond Sinking Fund
Oklahoma Tax Commission Revolving Fund
Oklahoma Tax Commission Fund
Oklahoma Teacher Retirement System
Oklahoma Turnpike Authority Trust Fund
Railroad Maintenance Fund
Special Conservation Fund
Salvage Dealer (Copper) Fund
Special Indemnity Fund
State Assistance Fund
State Auditor & Inspector Fund
State Fire Marshal Fund
State Highway Fund
Surplus Sales Fund
Technical & Scientific Education Special Fund
Used Pipeline Equipment Fund
Vehicle Registration Fund
Workers' Compensation Fund

TOTAL DISTRIBUTION

Refunded
Reserves*

TOTAL TO ACCOUNT FOR

*See footnote page 12.

STATUTORY REVENUES

1979-80	1978-79
$ 18,752,278.22	$ 18,803,222.35
2,374,765.56	1,228,227.72
94,094,566.86	84,858,649.23
108,292,372.13	94,989,163.55
1,360,831.85	609,950.60
2,090,651.00	1,912,885.00
1,804,680.60	1,590,247.79
878,898,141.44	670,738,101.64
8,609.38	252,032.05
4,942,893.95	3,991,794.83
235,968.86	145,381.76
1,500,000.00	1,500,000.00
350,072.18	351,518.46
292,894.88	227,080.51
4,413,110.20	2,767,636.90
36,000.00	36,000.00
47,924,156.02	47,240,800.64
385,640.00	.....
21,115,180.08	17,986,064.66
93,460,190.87	67,662,927.26
2,554,805.24	3,000,000.00
617,975.37	300,000.00
28,577,009.76	39,288,651.74
3,730.00	4,065.00
1,405,611.80	1,090,305.36
288,449,651.55	252,389,160.17
313,546.73	298,678.20
18,036.00	19,056.00
81,176,018.47	82,868,555.13
12,567.86	45,043.54
4,489,418.23	4,348,795.39
5,980.00	5,665.00
15,299.84	15,460.56
3,482,246.49	2,534,792.66
$1,693,454,901.42	$1,403,099,913.70
108,336,191.42	73,625,915.90
313,653,188.24	270,286,424.89
$2,115,444,281.08	$1,747,012,254.49

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Aircraft License	$ 461,941.49	County Government	$ 436,992.40
Balance, July 1, 1979	24,598.67	Okla. Tax Commission Fund	13,515.25
Cancelled Vouchers	35.00	Refunded	1,630.79
		Reserve*	34,436.72
Alcoholic Beverage Tax	20,033,037.65	Cities and Towns	6,504,972.44
Balance, July 1, 1979	1,442,651.47	General Revenue Fund	13,009,944.89
		Okla. Tax Commission Fund	603,554.14
		Refunded	321.55
		Reserve*	1,356,896.10
Amateur Radio Op. License Tags	2,603.40	Okla. Tax Commission Fund	2,603.40
Auto & Farm Truck License	71,322,829.80	Counties for Schools	68,141,671.94
Balance, July 1, 1979	5,144,502.56	Dept. of Corrections	867,224.05
Cancelled Vouchers	186.48	Motor Vehicle Driver Educ. Fund	1,138,885.00
		Registration Mailing Fund	220,392.06
		General Revenue Fund	1,338,898.00
		Okla. Tax Commission Fund	3,503,788.89
		Refunded	65,470.04
		Reserve*	1,191,188.86
Beverage Tax and License	17,839,803.05	General Revenue Fund	17,414,325.95
Balance, July 1, 1979	1,880,907.50	Okla. Tax Commission Fund	355,394.41
Cancelled Vouchers	15.00	Refunded	3,243.11
		Reserve*	1,947,762.08
Boat and Motor Excise Tax	1,194,474.81	State Assistance Fund	1,139,733.12
Balance, July 1, 1979	35,708.72	Refunded	56.00
		Reserve*	90,394.41
Boat and Motor License	3,471,590.87	County Government	1,554,300.16
Balance, July 1, 1979	198,524.88	Counties for Schools	1,554,300.19
		General Revenue Fund	65,696.34
		Okla. Tax Commission Fund	96,137.61
		Refunded	511.84
		Reserve*	399,169.61
Bus Mileage Tax	169,873.87	Cities and Towns	37,439.36
		Counties for Highways	82,091.65
		Okla. Tax Commission Fund	7,881.94
		State Auditor & Inspector Fund	374.37
		State Highway Fund	29,851.50
		Reserve*	12,235.25
Cigarette Tax and License	72,184,088.34	General Revenue Fund	22,402,449.11
Balance, July 1, 1979	4,651,882.47	Okla. Bldg. Sinking Fund	47,924,156.02
		Refunded	66,061.69
		Reserve*	6,443,303.99

*Reserve—Undistributed apportioned June collections and other funds held in litigation or for other disposition.

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Coin Device License	$ 865,737.41	General Revenue Fund	$ 685,383.96
Balance, July 1, 1979	377,052.00	Okla. Tax Commission Fund	21,197.45
		Refunded	84.00
		Reserve*	536,124.00
Commercial Vehicle License	41,300,625.74	Cities and Towns	8,845,706.37
Balance, July 1, 1979	1,140,665.24	Counties for Highways	19,395,685.44
Cancelled Vouchers	175.40	Counties for Schools	638,362.50
		Department of Corrections	461,857.20
		Department of Public Safety	463,500.00
		Dept. of Public Safety Pension Fund	10,627.20
		General Revenue Fund	1,039,102.00
		Mtr. Vehicle Driver Educ. Fund	337,297.00
		Registration Mailing Fund	128,697.62
		Okla. Tax Commission Fund	1,871,484.22
		State Auditor & Inspector Fund	88,457.06
		State Highway Fund	7,052,976.55
		Refunded	118,831.63
		Reserve*	1,988,881.59
Conservation Excise Tax	27,628,707.44	Special Conservation Fund	28,577,009.76
Balance, July 1, 1979	2,743,469.89	Reserve*	1,795,167.57
Copper Salvage Dealer License	3,795.00	Salvage Dealer Fund	3,730.00
Balance, July 1, 1979	105.00	Reserve*	170.00
Diesel Fuel Excise Tax-4 cents	12,780,385.50	Counties for Highways	2,883,627.87
Balance, July 1, 1979	1,016,690.92	Okla. Tax Commission Fund	356,737.48
Cancelled Vouchers	35.08	State Highway Fund	8,650,883.61
		Refunded	602,459.25
		Reserve*	1,303,403.29
Diesel Fuel Excise Tax-1 cent	3,103,594.00	State Highway Fund	2,913,149.79
Balance, July 1, 1979	217,479.33	Refunded	54,325.78
Cancelled Vouchers	8.77	Reserve*	353,606.53
Diesel Fuel Excise Tax-1 cent	2,958,616.06	Counties for Highways	2,913,149.79
Balance, July 1, 1979	217,479.33	Refunded	54,325.78
Cancelled Vouchers	8.77	Reserve*	208,628.59
Diesel Fuel Excise Tax-½ cent	1,505,631.38	Counties for Highways	1,482,933.42
Balance, July 1, 1979	108,997.00	Refunded	27,165.58
Cancelled Vouchers	4.41	Reserve*	104,533.79

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Documentary Stamp Tax	$ 4,540,543.35	Okla. Tax Commission Fund	$ 146,394.34
Balance, July 1, 1979	448,117.29	Technical and Scientific Educ. Special Fund	4,489,418.23
		Refunded	5,609.58
		Reserve*	347,238.49
Drivers License	7,646,128.81	Dept. of Pub. Safety Pen. Fund	1,794,053.40
Balance, July 1, 1979	575,405.51	General Revenue Fund	4,848,911.64
		Dept. of Public Safety	1,163,651.00
		Refunded	1.00
		Reserve*	414,917.28
Estate Tax	25,949,620.20	General Revenue Fund	26,191,462.14
Balance, July 1, 1979	1,479,295.31	Refunded	441,898.02
Cancelled Vouchers	1,734.44	Reserve*	1,797,289.79
Fireworks License	28,185.00	General Revenue Fund	3,832.65
Balance, July 1, 1979	9,710.00	Okla. Tax Commission Fund	676.35
		State Fire Marshal Fund	18,036.00
		Refunded	440.00
		Reserve*	14,910.00
Franchise Tax	16,381,459.92	General Revenue Fund	15,376,695.90
Balance, July 1, 1979	165,485.55	Refunded	81,037.18
Cancelled Vouchers	36.00	Reserve*	1,089,248.39
Freight Car Tax	619,124.50	Railroad Maintenance Fund	617,975.37
Balance, July 1, 1979	1,000.00	State Highway Fund	1,000.00
		Refunded	829.54
		Reserve*	319.59
Fuels Excise Tax - 8/100 cent	1,470,240.26	General Revenue Fund	1,447,055.02
Balance, July 1, 1979	131,770.31	Okla. Aeronautics Commission	36,000.00
		Refunded	108.88
		Reserve*	118,846.67
Gasoline Excise Tax - 4 cents	66,802,035.99	Cities and Towns	3,364,160.25
Balance, July 1, 1979	6,204,170.98	Counties for Highways	14,752,964.20
		Okla. Tax Commission Fund	2,100,689.92
		Okla. Turnpike Authority Motor Fuel Trust Fund	2,554,805.24
		State Auditor & Inspector Fund	49,341.02
		State Highway Fund	44,461,244.88
		Refunded	144,523.17
		Reserve*	5,578,478.29
Gasoline Excise Tax - 1 cent	16,866,101.41	State Highway Fund	17,034,661.99
Balance, July 1, 1979	1,527,469.83	Refunded	1,361.24
		Reserve*	1,357,548.01

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Gasoline Excise Tax - 1 cent	$ 16,846,950.72	Counties for Highways	$ 16,977,879.78
Balance, July 1, 1979	1,527,469.83	State Auditor & Inspector Fund	56,782.21
		Refunded	1,361.24
		Reserve*	1,338,397.32
Gasoline Excise Tax - ½ cent	8,323,515.72	Counties for Highways	8,389,584.40
Balance, July 1, 1979	755,353.03	State Auditor & Inspector Fund	28,058.80
		Refunded	680.56
		Reserve*	660,544.99
Gift Tax	1,668,204.11	General Revenue Fund	1,599,573.41
Balance, July 1, 1979	38,463.66	Refunded	50,252.75
Cancelled Vouchers	658.00	Reserve*	57,499.61
Gross Production Tax on		Counties for Highways	15,129,202.64
Petroleum Oil & Minerals	228,054,329.80	Counties for Schools	15,179,340.92
Balance, July 1, 1979	13,065,464.85	General Revenue Fund	177,100,800.05
		Okla. Tax Commission Fund	3,017,499.74
		State Auditor & Inspector Fund	50,138.28
		Refunded	678,753.31
		Reserve*	29,964,059.71
Gross Production Tax		Counties for Highways	11,950,026.20
on Gas	176,769,425.47	Counties for Schools	11,989,961.58
Balance, July 1, 1979	21,930,084.34	General Revenue Fund	47,634,564.50
Cancelled Vouchers	797.57	Okla. Tax Commission Fund	2,396,750.77
		Okla. Teacher Retire. System	93,460,190.87
		State Auditor & Inspector Fund	39,935.38
		Refunded	222,851.79
		Reserve*	31,006,026.29
Income Tax	587,193,987.97	General Revenue Fund	463,047,787.97
Balance, July 1, 1979	168,036,218.61	Income Tax Adjustment Fund	4,942,893.95
Cancelled Vouchers	2,937,095.58	Okla. Tax Commission Fund	4,942,893.95
		Refunded	105,422,693.27
		Reserve*	179,811,033.02
Industrial Judiciary Fund	4,717.50	Workers' Comp. Adm. Fund	4,746.50
Balance, July 1, 1979	41.00	Reserve*	12.00
Mileage Tax Security Fund	. . . . .	Reserve*	9,211.29
Balance, July 1, 1979	9,211.29		
Miscellaneous Receipts	3,472.31	General Revenue Fund	3,472.31

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Mobile Home License	$ 5,639,587.40	Counties for Schools	$ 5,472,489.69
Balance, July 1, 1979	426,687.41	Department of Corrections	31,750.60
Cancelled Vouchers	35.68	General Revenue Fund	66,898.00
		Motor Vehicle Driver Educ. Fund	23,818.00
		Okla. Tax Commission Fund	288,132.84
		Registration Mailing Fund	982.50
		Refunded	2,747.83
		Reserve*	179,491.03
Motor Vehicle Escrow	5,385,829.64	Reserve*	8,181,498.80
Balance, July 1, 1979	2,795,669.16		
Motor Vehicle Excise	52,047,481.19	General Revenue Fund	47,664,895.42
Balance, July 1, 1979	5,792,793.31	Okla. Tax Commission Fund	1,083,293.08
		State Assistance Fund	5,416,465.40
		Refunded	34,641.62
		Reserve*	3,680,978.98
National Guard License Plates	325.05	General Revenue Fund	276.29
		Okla. Tax Commission Fund	48.76
Occupational Health &		Spec. Occupational Health &	
Safety Tax	312,270.92	Safety Fund	292,894.88
Balance, July 1, 1979	9,668.02	Refunded	858.16
Cancelled Vouchers	16.13	Reserve*	28,202.03
Oversize Truck Permits	743,445.00	General Revenue Fund	743,585.00
Balance, July 1, 1979	65,975.00	Refunded	125.00
		Reserve*	65,710.00
Overweight Truck Permits	1,287,615.00	Dept. of Public Safety	463,500.00
Balance, July 1, 1979	107,640.00	State Highway Fund	806,460.00
		Refunded	825.00
		Reserve*	124,470.00
Personalized License Plates	118,485.71	General Revenue Fund	100,826.51
Balance, July 1, 1979	140.05	Okla. Tax Commission Fund	17,768.20
		Refunded	31.05
Petroleum Excise Tax on Oil	2,755,391.70	Interstate Oil Compact Fund	142,014.19
Balance, July 1, 1979	133,823.88	Oil Conservation Fund	2,440,062.18
		Refunded	3,620.79
		Reserve*	303,518.42
Petroleum Excise Tax on Gas	2,097,951.11	Interstate Oil Compact Fund	93,954.67
Balance, July 1, 1979	152,120.66	Oil Conservation Fund	1,973,048.02
		Refunded	810.13
		Reserve*	182,258.95
Registered Agents Fee	367,150.15	General Revenue Fund	355,053.05
Balance, July 1, 1979	13,936.50	Refunded	918.00
		Reserve*	25,115.60

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM

Rural Elec. Co-op Tax & Lic.	$ 5,688,155.33
Balance, July 1, 1979	248,025.81
Sales Tax (2%)	295,037,646.58
Balance, July 1, 1979	22,635,426.65
Cancelled Vouchers	26.40
Special Fuel Use Tax - 4 cents	215,008.39
Balance, July 1, 1979	48,757.28
Cancelled Vouchers	852.00
Special Fuel Use Tax - 1 cent	49,798.07
Balance, July 1, 1979	7,836.86
Cancelled Vouchers	213.00
Special Fuel Use Tax - 1 cent	48,952.65
Balance, July 1, 1979	7,836.86
Cancelled Vouchers	213.00
Special Fuel Use Tax - ½ cent	24,483.91
Balance, July 1, 1979	3,917.51
Cancelled Vouchers	106.52
Special Fuel in Lieu Fee	522,343.00
Balance, July 1, 1979	3,729.00
Special Indemnity Fund	1,458,517.73
Balance, July 1, 1979	46,673.84
Cancelled Vouchers	240.00
Special Printing Fund	46,321.67
Balance, July 1, 1979	40,942.92
Surplus Sales	12,567.86
Tax Security Fund	35,356.30
Balance, July 1, 1979	33,780.00

WHERE IT GOES

Counties for Schools	$ 5,316,245.31
General Revenue Fund	2,664.09
Okla. Tax Commission Fund	279,802.52
Refunded	14,127.28
Reserve*	323,341.94
General Revenue Fund	10,208,587.85
State Assistance Fund	281,465,350.86
Refunded	98,220.27
Reserve*	25,900,940.65
Counties for Highways	57,183.20
Okla. Tax Commission Fund	7,097.89
State Auditor & Inspector Fund	191.24
State Highway Fund	172,123.33
Refunded	5,040.19
Reserve*	22,981.82
State Highway Fund	53,666.82
Reserve*	4,181.11
Counties for Highways	53,487.94
State Auditor & Inspector Fund	178.88
Reserve*	3,335.69
Counties for Highways	26,750.33
State Auditor & Inspector Fund	89.49
Reserve*	1,668.12
General Revenue Fund	508,220.00
Refunded	160.00
Reserve*	17,692.00
Special Indemnity Fund	1,405,611.80
Refunded	3,126.60
Reserve*	96,693.17
Refunded	5,175.66
Reserve*	82,088.93
Surplus Sales Fund	12,567.86
Refunded	12,600.00
Reserve*	56,536.30

STATE REVENUE DISTRIBUTION

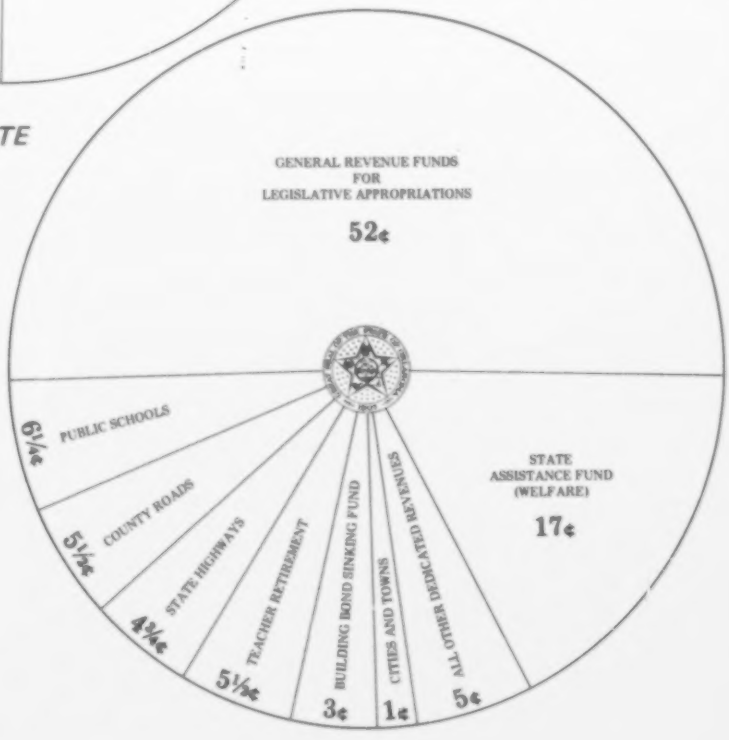
WHERE IT COMES FROM		WHERE IT GOES	
Title Fees	$ 2,147,888.32	General Revenue Fund	$ 1,441,641.06
Balance, July 1, 1979	207,708.99	Okla. Tax Commission Revolving Fund	385,640.00
		Counties for County Government	383,473.00
		Refunded	150.08
		Reserve*	144,693.17
Tobacco Tax & License	4,437,593.16	General Revenue Fund	3,968,686.76
Balance, July 1, 1979	357,662.11	State Assistance Fund	428,102.17
		Refunded	3,454.05
		Reserve*	395,012.29
Unclaimed Property	300,159.72	General Revenue Fund	181,854.51
Balance, July 1, 1979	45,517.00	Okla. Tax Commission Fund	1,836.93
		Refunded	23,823.15
		Reserve*	138,162.13
Unclassified Receipts	17,287.07	Refunded	50.00
Balance, July 1, 1979	311,177.22	Reserve*	328,414.29
Used Pipeline Equip. License	6,165.00	Used Equipment Fund	5,980.00
Balance, July 1, 1979	70.00	Reserve*	255.00
Use Tax	20,831,289.58	General Revenue Fund	20,444,997.06
Balance, July 1, 1979	1,679,569.78	Higher Educ. Cap. Imp. Fund	8,609.38
Cancelled Vouchers	815.92	Refunded	78,350.67
		Reserve*	1,979,718.17
Vehicle Inventory Stamps	15,299.84	Motor Vehicle Registration Fund	15,299.84
Workers' Comp. Ins. Tax	3,568,801.14	Workers' Comp. Adm. Fund	3,477,499.99
Balance, July 1, 1979	3,892.70	Refunded	447.32
		Reserve*	94,746.53
TOTAL TO ACCOUNT FOR	$2,115,444,281.08		$2,115,444,281.08

THE OKLAHOMA TAX DOLLAR

Fiscal Year 1980

HOW YOU PAID IT . . .

*WHAT IT PAID FOR**



**EARMARKED BY STATUTE*

REVENUE GROWTH* FROM MAJOR TAX SOURCES

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX (3.2% BEER)	CIGARETTE TAX & LICENSE
1942-43	$	$ 1,465,628.78	$ 4,271,514.88
1943-44	.....	1,481,267.29	4,886,453.88
1944-45	.....	2,229,101.64	4,559,480.44
1945-46	.....	5,488,655.67	7,249,828.22
1946-47	.....	4,830,205.26	7,736,681.80
1947-48	.....	5,329,157.80	8,177,159.56
1948-49	.....	4,940,122.89	8,449,317.55
1949-50	.....	4,797,395.77	9,384,194.27
1950-51	.....	4,587,760.15	9,529,222.02
1951-52	.....	6,209,443.15	9,800,629.63
1952-53	.....	6,490,387.73	10,198,810.04
1953-54	.....	6,159,393.03	9,943,376.46
1954-55	.....	6,334,884.99	9,842,419.96
1955-56	.....	6,330,541.91	10,266,960.14
1956-57	.....	6,194,571.28	10,590,545.82
1957-58	.....	6,180,970.62	11,082,468.47
1958-59	.....	6,768,034.97	11,878,963.91
1959-60	8,252,365.58	6,444,969.49	12,750,426.24
1960-61	5,408,239.99	6,343,214.94	13,570,085.29
1961-62	5,942,611.22	6,392,178.42	18,386,046.31
1962-63	6,172,589.07	6,626,188.60	18,917,293.85
1963-64	6,375,723.07	7,038,089.76	18,904,551.72
1964-65	7,241,210.74	6,993,998.39	19,434,869.83
1965-66	6,865,260.09	7,280,238.36	22,538,572.17
1966-67	7,714,846.71	7,624,281.73	22,546,388.15
1967-68	8,117,587.05	8,021,254.33	25,688,689.00
1968-69	9,115,831.85	8,736,012.70	34,453,242.98
1969-70	8,927,264.51	9,648,644.02	34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,331,298.81	43,594,951.75
1974-75	16,659,217.04	12,769,137.05	45,157,285.98
1975-76	18,962,687.35	13,628,192.52	47,163,287.26
1976-77	19,483,500.39	14,466,164.46	48,739,428.06
1977-78	20,501,056.53	15,967,008.68	50,656,351.84
1978-79	20,641,800.27	16,820,885.27	51,146,510.10
1979-80	20,033,037.65	17,353,372.98	72,184,088.34

*Based on Gross Revenues

FROM FISCAL 1943 THROUGH FISCAL 1980

CORPORATION FRANCHISE	GASOLINE & FUELS EXCISE	GROSS PRODUCTION	FISCAL YEAR
$ 902,346.36	$ 16,605,219.14	$ 8,388,388.90	1942-43
925,617.25	15,377,649.77	7,852,101.13	1943-44
936,645.78	16,617,540.37	9,519,077.22	1944-45
995,875.10	27,080,567.92	10,107,081.19	1945-46
1,040,901.20	27,951,058.87	11,965,026.82	1946-47
1,153,229.81	25,277,126.98	17,293,317.01	1947-48
1,389,900.43	27,334,321.74	21,444,140.61	1948-49
1,672,148.99	35,508,726.83	20,329,562.12	1949-50
1,825,166.35	38,678,901.88	24,193,359.80	1950-51
1,988,274.33	41,190,914.86	25,692,679.30	1951-52
2,092,163.53	43,295,591.44	26,984,830.23	1952-53
2,276,940.02	45,574,896.57	30,732,657.01	1953-54
3,355,942.67	46,742,281.85	28,632,631.73	1954-55
2,477,917.28	50,137,283.36	31,724,334.17	1955-56
2,645,871.54	50,984,952.31	33,605,461.50	1956-57
2,890,595.77	54,846,236.94	33,716,040.36	1957-58
2,982,651.85	53,814,165.59	33,349,638.75	1958-59
3,154,778.35	55,680,791.04	32,400,303.21	1959-60
3,322,831.23	56,824,240.65	33,374,252.78	1960-61
3,447,140.71	59,142,245.82	33,856,312.27	1961-62
3,665,486.17	61,537,994.74	34,998,939.47	1962-63
3,864,847.28	63,307,715.03	37,286,837.19	1963-64
4,125,685.22	65,839,606.73	37,794,416.27	1964-65
4,477,839.32	69,133,068.41	39,213,524.83	1965-66
4,663,843.51	72,066,909.13	44,657,184.92	1966-67
4,980,668.07	74,483,877.08	44,795,606.78	1967-68
5,303,351.84	79,304,182.62	47,085,557.28	1968-69
5,781,884.27	83,454,785.75	49,350,182.76	1969-70
6,232,399.64	88,406,749.85	50,099,009.96	1970-71
6,457,471.52	93,630,513.95	72,164,220.11	1971-72
7,358,957.30	98,633,994.47	70,326,972.18	1972-73
7,296,797.37	99,687,468.37	96,760,350.42	1973-74
8,623,168.70	99,895,219.07	128,113,440.31	1974-75
9,518,683.91	104,870,742.04	151,797,146.88	1975-76
10,754,431.22	110,020,416.66	191,614,535.09	1976-77
11,847,895.20	111,725,367.84	233,100,227.95	1977-78
13,351,141.05	119,655,208.44	283,790,573.33	1978-79
16,381,459.92	110,308,844.10	437,305,805.52	1979-80

REVENUE GROWTH* FROM MAJOR TAX SOURCES

FISCAL YEAR	INCOME TAX	INHERITANCE & ESTATE	MOTOR VEHICLE EXCISE
1942-43	$ 10,117,105.93	$ 491,301.14	$ 510,738.38
1943-44	11,800,255.71	794,744.45	388,690.78
1944-45	12,322,301.73	1,218,215.69	413,616.67
1945-46	12,611,654.11	1,319,094.83	757,353.04
1946-47	14,605,943.65	1,463,679.72	2,086,877.95
1947-48	15,228,544.68	1,502,422.59	2,905,535.04
1948-49	17,089,359.56	1,449,229.12	3,640,879.09
1949-50	15,153,138.20	2,222,705.38	4,650,288.19
1950-51	17,005,552.83	3,006,348.80	5,280,047.12
1951-52	18,545,116.21	3,003,721.61	4,743,324.60
1952-53	17,907,189.79	2,704,338.72	5,185,366.19
1953-54	17,255,397.72	3,032,109.88	5,460,225.33
1954-55	19,005,657.21	2,750,296.01	6,290,795.16
1955-56	21,921,722.76	3,482,163.81	6,961,910.38
1956-57	23,020,641.55	3,566,507.91	6,365,154.15
1957-58	24,337,935.13	4,562,416.08	6,437,637.81
1958-59	26,241,299.98	4,621,476.34	6,745,963.30
1959-60	28,945,487.86	5,752,256.18	7,227,778.53
1960-61	32,559,077.83	6,538,538.95	7,040,845.11
1961-62	43,696,849.10	6,723,866.97	8,175,110.53
1962-63	47,161,430.28	6,496,387.76	9,552,416.81
1963-64	47,448,612.01	8,935,997.16	10,489,338.82
1964-65	49,690,584.68	8,815,499.23	11,277,445.21
1965-66	57,570,285.74	11,391,330.87	12,840,643.40
1966-67	61,519,173.30	12,405,978.94	12,761,684.04
1967-68	73,346,984.86	11,699,811.73	13,457,384.58
1968-69	79,802,312.86	13,508,933.86	16,558,364.92
1969-70	89,775,602.14	12,703,518.94	16,799,884.85
1970-71	92,108,613.54	15,190,111.12	16,982,816.35
1971-72	140,731,412.68	17,073,290.71	21,865,062.84
1972-73	162,241,180.41	15,293,408.92	24,707,291.62
1973-74	187,631,342.74	20,071,339.06	25,374,753.61
1974-75	247,097,455.04	22,886,662.38	24,369,925.98
1975-76	287,942,002.24	20,952,451.41	29,605,053.78
1976-77	343,731,608.05	19,615,141.68	36,601,736.94
1977-78	409,072,709.77	22,848,736.52	45,326,505.43
1978-79	498,263,613.41	25,996,023.58	45,765,094.98
1979-80	587,193,987.97	26,949,620.20	52,047,481.19

*Based on Gross Revenues

FROM FISCAL 1943 THROUGH FISCAL 1980

STATE SALES TAX	TOBACCO TAX & LICENSE	VEHICLE LICENSE	FISCAL YEAR
$ 15,230,474.72	$1,195,090.65	$ 6,885,338.83	1942-43
17,967,689.80	1,018,208.58	6,274,413.09	1943-44
20,072,054.82	1,065,374.41	6,179,016.58	1944-45
23,274,658.85	1,098,775.92	7,580,212.70	1945-46
28,067,038.59	1,153,627.94	9,284,206.88	1946-47
31,676,974.85	1,195,615.58	11,384,730.03	1947-48
33,487,164.74	1,210,608.66	13,954,776.63	1948-49
33,449,658.32	1,213,680.98	17,682,203.44	1949-50
37,412,278.49	1,189,568.27	20,127,604.77	1950-51
39,284,621.62	1,178,525.98	21,480,967.41	1951-52
41,503,346.83	1,159,219.86	23,088,708.96	1952-53
41,634,625.38	1,125,784.85	24,688,934.53	1953-54
44,415,570.38	1,109,453.76	26,684,292.05	1954-55
46,978,154.29	1,049,391.50	29,514,790.55	1955-56
47,393,565.39	1,007,306.46	30,349,429.97	1956-57
48,273,282.30	1,142,619.23	31,314,953.87	1957-58
52,321,440.11	1,270,957.03	32,928,791.87	1958-59
53,641,921.36	1,361,485.26	35,009,409.39	1959-60
55,131,118.72	1,416,094.33	36,055,106.74	1960-61
57,343,766.01	2,097,117.43	37,661,233.94	1961-62
60,078,109.83	2,014,208.52	39,701,974.93	1962-63
63,545,355.95	2,344,124.46	42,282,662.63	1963-64
66,181,222.48	2,365,967.58	44,440,642.50	1964-65
70,471,943.06	2,248,892.48	47,524,874.59	1965-66
72,140,366.16	2,136,550.68	49,304,636.24	1966-67
75,654,940.50	2,652,635.82	53,135,895.74	1967-68
82,802,591.21	3,117,818.54	56,857,625.19	1968-69
88,867,949.11	3,237,187.32	60,001,834.94	1969-70
95,037,837.09	3,393,670.61	63,791,268.24	1970-71
106,623,323.56	3,309,548.78	69,168,666.36	1971-72
116,494,290.64	3,380,743.79	75,091,913.54	1972-73
134,285,860.19	3,274,496.01	80,584,214.48	1973-74
149,815,232.24	3,517,468.85	82,741,255.42	1974-75
168,981,395.59	3,612,921.65	89,203,628.85	1975-76
190,864,384.72	3,730,818.92	98,449,957.33	1976-77
224,177,883.54	3,916,927.20	110,369,438.09	1977-78
257,965,707.26	4,173,111.51	117,028,195.52	1978-79
295,037,646.58	4,437,593.16	120,582,462.52	1979-80